



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MENOMONIE WATER DEPARTMENT

Principal Office: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MENOMONIE WATER DEPARTMENT

Utility Address: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

When was utility organized? 10/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JUDITH A SCHUCH

Title: CITY TREASURER/COMPTROLLER

Office Address:

800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221

Fax Number: (715) 235 - 0888

E-mail Address: menotres@wwt.net

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR RICHARD D LOWERY

Title: PRESIDENT

Office Address:

800 WILSON AVENUE
MENOMONIE, WI 54751

Telephone: (715) 232 - 2187

Fax Number: (715) 235 - 0888

E-mail Address: menomoni@wwt.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
EAU CLAIRE, WI 54702

Telephone: (715) 832 - 3407**Fax Number:** (715) 832 - 0475**E-mail Address:****Date of most recent audit report:** 4/10/2001**Period covered by most recent audit:** 2000

Names and titles of utility management including manager or superintendent:

Name: MR RONALD J KOENIG**Title:** WATER SUPERINTENDENT**Office Address:**

800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221**Fax Number:** (715) 235 - 0888**E-mail Address:**

Name: MS JUDITH A SCHUCH**Title:** BOOKKEEPER/COLLECTOR**Office Address:**

800 WILSON AVENUE
MENOMONIE, WI 54751

Telephone: (715) 232 - 2221**Fax Number:** (715) 235 - 0888**E-mail Address:** menotres@wwt.net

Name of utility commission/committee:

Names of members of utility commission/committee:

MRS SUSAN J BEETY
MR PATRICK E BROGAN
MR JAMES A HARTUNG
MR DAVID L HOLMSTROM
MR JEFFREY V HOYT
MR RICHARD D LOWERY
MR LELAND A SCHWEBS
MR CLARK EDWIN SMITH
MR SCOTTY E SUTLIFF
MS CRYSTEL D WEBB
MS SANDRA K WHITE

Is sewer service rendered by the utility? NO

IDENTIFICATION AND OWNERSHIP

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,398,340	1,316,398	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	586,560	552,047	2
Depreciation Expense (403)	311,093	266,556	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	275,608	275,334	5
Total Operating Expenses	1,173,261	1,093,937	
Net Operating Income	225,079	222,461	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	225,079	222,461	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	23,902	36,630	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	23,902	36,630	
Total Income	248,981	259,091	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	248,981	259,091	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	65,095	73,423	14
Amortization of Debt Discount and Expense (428)	7,959	7,959	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	7,290	11,348	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	80,344	92,730	
Net Income	168,637	166,361	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,824,585	1,658,224	20
Balance Transferred from Income (433)	168,637	166,361	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,993,222	1,824,585	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	12,246	5
INTEREST ON SPECIAL ASSESSMENTS	11,632	6
INTEREST ON DELINQUENT INVOICES	24	7
Total (Acct. 419):	23,902	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,398,340	0	0	0	1,398,340	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,398,340	0	0	0	1,398,340	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	239,607		239,607	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	4,115		4,115	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	243,722	0	243,722	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,967,078	14,836,116	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,058,550	2,770,635	2
Net Utility Plant	11,908,528	12,065,481	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,908,528	12,065,481	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	133,000	163,000	7
Other Investments (124)	517,300	591,597	8
Special Funds (125-128)	581,045	686,266	9
Total Other Property and Investments	1,231,345	1,440,863	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	237,191	228,475	15
Other Accounts Receivable (143)	779	1,036	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	38,384	68,757	18
Materials and Supplies (151-163)	37,618	30,682	19
Prepayments (165)	1,772	1,696	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	315,744	330,646	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	40,968	48,928	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	40,968	48,928	
Total Assets and Other Debits	13,496,585	13,885,918	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,569,008	2,569,008	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	1,993,222	1,824,585	28
Total Proprietary Capital	4,562,230	4,393,593	
LONG-TERM DEBT			
Bonds (221-222)	1,305,000	1,495,000	29
Advances from Municipality (223)	165,000	212,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,470,000	1,707,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	50,035	41,180	33
Payables to Municipality (233)	161,619	662,195	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	261,000	261,000	36
Interest Accrued (237)	30,982	37,348	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	17,571	22,871	41
Total Current and Accrued Liabilities	521,207	1,024,594	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,943,146	6,760,728	49
Total Liabilities and Other Credits	13,496,583	13,885,915	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	14,964,077	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	3,001				7
Total Utility Plant	14,967,078	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,058,550	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,058,550	0	0	0	
Net Utility Plant	11,908,528	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	311,093				311,093	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,464				11,464	6
Accruals charged other						7
accounts (specify):						8
CLASS C TO CLASS AB RECLASS	2,770,635				2,770,635	9
Salvage	1,725				1,725	10
Other credits (specify):						11
					0	12
Total credits	3,094,917	0	0	0	3,094,917	13
Debits during year						14
Book cost of plant retired	36,367				36,367	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	36,367	0	0	0	36,367	19
Balance End of Year	3,058,550	0	0	0	3,058,550	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	37,618	30,682	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	<u><u>37,618</u></u>	<u><u>30,682</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,155,000 Mortgage Revenue Bond - 06/16/98	1,527	950	23,665	1
\$167,000 ADVANCE - 06/01/99	351	950	2,426	2
\$455,000 Mortgage Revenue Bond - 07/01/88	972	950	2,431	3
\$625,000 Mortgage Revenue Bond - 07/01/74	624	950	936	4
\$665,000 Refunding Bonds - 12/01/77	1,946	950	3,892	5
\$850,000 Mortgage Revenue Bond - 12/29/94	2,539	950	7,618	6
Total			40,968	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,569,008	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>2,569,008</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$665,000 Refunding Bonds	12/01/1977	07/01/2003	5.89%	0	1
\$455,000 Mortgage Revenue Bonds	06/01/1988	07/01/2004	7.54%	0	2
\$850,000 Mortgage Revenue Bonds	12/29/1994	07/01/2004	6.00%	395,000	3
\$1,155,000 Mortgage Revenue Bonds	06/16/1998	07/01/2017	4.73%	910,000	4
Total Bonds (Account 221):				1,305,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 1,305,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
\$280,317.30 ADVANCE	09/21/1987	01/01/2001	9.00%	0	1
\$167,000.00 ADVANCE	06/01/1999	06/01/2009	4.33%	165,000	2
Total for Account 223				165,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	261,000	1
Accruals:		
Charged water department expense	275,608	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	275,608	
Taxes paid during year:		
County, state and local taxes	255,712	6
Social Security taxes	18,287	7
PSC Remainder Assessment	1,609	8
Other (explain):		
NONE		9
Total payments and other debits	275,608	
Balance end of year	261,000	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1977 Mortgage Revenue Bonds	0			0	1
1988 Mortgage Revenue Bonds	0			0	2
1994 Mortgage Revenue Bonds	15,020	26,942	30,039	11,923	3
1998 Mortgage Revenue Bonds	19,695	38,153	39,390	18,458	4
Subtotal	34,715	65,095	69,429	30,381	
Advances from Municipality (223)					
1987 ADVANCE	2,025	0	2,025	0	5
1999 ADVANCE	608	7,290	7,297	601	6
Subtotal	2,633	7,290	9,322	601	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	37,348	72,385	78,751	30,982	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,760,728	0	0	0	0	6,760,728	1
Add credits during year:							
For Services	32,386					32,386	2
For Mains	150,032					150,032	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,943,146	0	0	0	0	6,943,146	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
TIF PORTION OF \$1,155,000 MORTGAGE REVENUE BOND	133,000	1
Total (Acct. 123):	133,000	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR MAINS AND LATERALS	517,300	2
Total (Acct. 124):	517,300	
Sinking Funds (125):		
BOND REDEMPTION FUND	531,045	3
Total (Acct. 125):	531,045	
Depreciation Fund (126):		
DEPRECIATION FUND	50,000	4
Total (Acct. 126):	50,000	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	237,191	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	237,191	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OUTSTANDING INVOICES TO REPAIR HYDRANT DAMAGED IN ACCIDENT	87	15
OUTSTANDING INVOICES FOR HYDRANT USE/WATER FROM HYDRANTS	414	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
OUTSTANDING INVOICES FOR FROZEN METERS	55	17
OUTSTANDING INVOICES FOR NEW SERVICE TAPS	203	18
OUTSTANDING INVOICES FOR METER BOTTOM	3	19
OUTSTANDING INVOICE FOR TRANSFER TO TAX ROLL ERROR MADE BY COUNTY	17	20
Total (Acct. 143):	779	
Receivables from Municipality (145):		
ITEMS TRANSFERRED TO 2001 TAX ROLL	38,384	21
Total (Acct. 145):	38,384	
Prepayments (165):		
PREPAID PSC REMAINDER ASSESSMENT	1,772	22
Total (Acct. 165):	1,772	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
MONEY BORROWED FOR CASH DEFICIT	161,619	28
Total (Acct. 233):	161,619	
Other Deferred Credits (253):		
NONE		29
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	14,757,650	0	0	0	14,757,650	1
Materials and Supplies	34,150	0	0	0	34,150	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,529,275	0	0	0	1,529,275	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,851,937	0	0	0	6,851,937	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,410,588	0	0	0	6,410,588	
Net Operating Income	225,079	0	0	0	225,079	8
Net Operating Income as a percent of						
Average Net Rate Base	3.51%	N/A	N/A	N/A	3.51%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,569,008	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,908,903	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,477,911	
Net Income		
Net Income	168,637	5
Percent Return on Proprietary Capital	3.77%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

APPLIED FOR RATE INCREASE IN 2001 AND AUTHORIZED RATES AND RULES (SEE DOCKET 3590-WR-103) WERE ADOPTED EFFECTIVE FOR SERVICE BEGINNING NOVEMBER 28, 2001.

7. Any additional matters.

THE CITY OF MENOMONIE WATER UTILITY WENT FROM A CLASS "C" TO A CLASS "AB" UTILITY ON JANUARY 1, 2001.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Line #41 - Accrued Vacation and Sick Leave balance has decreased due to retirement of long-time employees.

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,372,274	1
Total Sales of Water	1,372,274	
Other Operating Revenues		
Forfeited Discounts (470)	3,421	2
Miscellaneous Service Revenues (471)	4,930	3
Rents from Water Property (472)	7,783	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,932	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	26,066	
Total Operating Revenues	1,398,340	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	160,359	9
Water Treatment Expenses (640-652)	62,453	10
Transmission and Distribution Expenses (660-678)	209,727	11
Customer Accounts Expenses (901-905)	24,190	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	129,831	14
Total Operation and Maintenance Expenses	586,560	
Other Operating Expenses		
Depreciation Expense (403)	311,093	15
Amortization Expense (404-407)		16
Taxes (408)	275,608	17
Total Other Operating Expenses	586,701	
Total Operating Expenses	1,173,261	
NET OPERATING INCOME	225,079	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,785	200,125	446,350	4
Commercial	575	141,283	212,509	5
Industrial	36	242,982	205,919	6
Total Metered Sales to General Customers (461)	4,396	584,390	864,778	
Private Fire Protection Service (462)	81		20,935	7
Public Fire Protection Service (463)	1		359,364	8
Other Sales to Public Authorities (464)	155	97,978	127,197	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,633	682,368	1,372,274	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	359,364	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	359,364	
Forfeited Discounts (470):		
Customer late payment charges	3,421	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,421	
Miscellaneous Service Revenues (471):		
WATER TURN-ON CHARGES	3,747	7
FLAT CHARGES FOR FROZEN METERS AND HYDRANT USE	1,150	8
OVERHEAD CHARGED ON INVOICES	33	9
Total Miscellaneous Service Revenues (471)	4,930	
Rents from Water Property (472):		
RENT FOR USE OF BACKHOE AND OTHER EQUIPMENT	250	10
RENT FOR COMMUNICATION EQUIPMENT ON WATER TOWER	7,533	11
Total Rents from Water Property (472)	7,783	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,932	13
Other (specify):		
NONE		14
Total Other Water Revenues (474)	9,932	
Amortization of Construction Grants (475):		
NONE		15
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	9,814	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	129,146	17
Pumping Labor and Expenses (624)	7,285	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	7,777	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	6,337	25
Total Pumping Expenses	160,359	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	9,814	26
Chemicals (641)	13,763	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	24,245	28
Miscellaneous Expenses (643)	1,918	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	7,361	31
Maintenance of Structures and Improvements (651)	521	32
Maintenance of Water Treatment Equipment (652)	4,831	33
Total Water Treatment Expenses	62,453	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	9,814	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	116,115	36
Meter Expenses (663)	8,064	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	131	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	44,961	43
Maintenance of Transmission and Distribution Mains (673)	6,397	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	9,203	46
Maintenance of Meters (676)	7,538	47
Maintenance of Hydrants (677)	7,504	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	209,727	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	2,454	50
Meter Reading Labor (902)	2,353	51
Customer Records and Collection Expenses (903)	19,383	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	24,190	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,787	56
Office Supplies and Expenses (921)	9,942	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	23,240	59
Property Insurance (924)	8,591	60
Injuries and Damages (925)	3,067	61
Employee Pensions and Benefits (926)	55,832	62
Regulatory Commission Expenses (928)	6,885	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	7,487	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	129,831	
Total Operation and Maintenance Expenses	586,560	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		261,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,288	2
Net property tax equivalent		255,712	
Social Security		18,287	3
PSC Remainder Assessment		1,609	4
Other (specify): NONE			5
Total tax expense		275,608	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236017				3
County tax rate	mills		8.831885				4
Local tax rate	mills		8.270000				5
School tax rate	mills		11.808265				6
Voc. school tax rate	mills		2.147721				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.293888				10
Less: state credit	mills		1.529033				11
Net tax rate	mills		29.764855				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.270000				14
Combined School Tax Rate	mills		13.955986				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.225986				17
Total Tax Rate	mills		31.293888				18
Ratio of Local and School Tax to Total	dec.		0.710234				19
Total tax net of state credit	mills		29.764855				20
Net Local and School Tax Rate	mills		21.140015				21
Utility Plant, Jan. 1	\$	14,836,116	14,836,116				22
Materials & Supplies	\$	30,682	30,682				23
Subtotal	\$	14,866,798	14,866,798				24
Less: Plant Outside Limits	\$	356,658	356,658				25
Taxable Assets	\$	14,510,140	14,510,140				26
Assessment Ratio	dec.		0.847396				27
Assessed Value	\$	12,295,835	12,295,835				28
Net Local & School Rate	mills		21.140015				29
Tax Equiv. Computed for Current Year	\$	259,934	259,934				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	261,000					32
Tax equiv. for current year (see note 6)	\$	261,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,434		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	89,257		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	93,691	0	
PUMPING PLANT			
Land and Land Rights (320)	4,306		12
Structures and Improvements (321)	554,364		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	42,347		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	377,029	1,225	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,466		20
Total Pumping Plant	986,512	1,225	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,661		21
Structures and Improvements (331)	397,281		22
Water Treatment Equipment (332)	983,575	1,346	23
Total Water Treatment Plant	1,390,517	1,346	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,094		24
Structures and Improvements (341)	500		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,434	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			89,257	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	93,691	
PUMPING PLANT				
Land and Land Rights (320)			4,306	12
Structures and Improvements (321)		(72,822)	481,542	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)		(42,347)	0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(2,597)	375,657	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,466	20
Total Pumping Plant	0	(117,766)	869,971	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,661	21
Structures and Improvements (331)		72,822	470,103	22
Water Treatment Equipment (332)	990	(44,944)	938,987	23
Total Water Treatment Plant	990	27,878	1,418,751	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,094	24
Structures and Improvements (341)			500	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,601,523		26
Transmission and Distribution Mains (343)	7,744,687	262,176	27
Fire Mains (344)	0		28
Services (345)	1,010,829	82,471	29
Meters (346)	439,725	49,739	30
Hydrants (348)	1,003,398	50,814	31
Other Transmission and Distribution Plant (349)	618		32
Total Transmission and Distribution Plant	11,810,374	445,200	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	49,271		34
Office Furniture and Equipment (391)	8,717		35
Computer Equipment (391.1)	18,412		36
Transportation Equipment (392)	94,544		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,366	1,450	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	70,200		41
Communication Equipment (397)	4,993		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	15,626		44
Other Tangible Property (399)	0		45
Total General Plant	270,129	1,450	
Total utility plant in service directly assignable	14,551,223	449,221	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,551,223	449,221	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	158	(49,644)	1,551,721	26
Transmission and Distribution Mains (343)	1,076		8,005,787	27
Fire Mains (344)			0	28
Services (345)	155		1,093,145	29
Meters (346)	32,271		457,193	30
Hydrants (348)	600		1,053,612	31
Other Transmission and Distribution Plant (349)			618	32
Total Transmission and Distribution Plant	34,260	(49,644)	12,171,670	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			49,271	34
Office Furniture and Equipment (391)	43		8,674	35
Computer Equipment (391.1)	479		17,933	36
Transportation Equipment (392)			94,544	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			9,816	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			70,200	41
Communication Equipment (397)	595		4,398	42
SCADA Equipment (397.1)		139,532	139,532	43
Miscellaneous Equipment (398)			15,626	44
Other Tangible Property (399)			0	45
Total General Plant	1,117	139,532	409,994	
Total utility plant in service directly assignable	36,367	0	14,964,077	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	36,367	0	14,964,077	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)		2.90%	2,588	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)		1.80%		6
Other Water Source Plant (317)				7
Total Source of Supply Plant	0		2,588	
PUMPING PLANT				
Structures and Improvements (321)		3.20%	16,575	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)		4.40%		10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)		4.40%	17,491	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)		4.40%	373	15
Total Pumping Plant	0		34,439	
WATER TREATMENT PLANT				
Structures and Improvements (331)		3.20%	13,878	16
Water Treatment Equipment (332)		3.30%	31,722	17
Total Water Treatment Plant	0		45,600	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)		3.20%	16	18
Distribution Reservoirs and Standpipes (342)		1.90%	29,956	19
Transmission and Distribution Mains (343)		1.30%	102,378	20
Fire Mains (344)				21
Services (345)		2.90%	30,508	22
Meters (346)		5.50%	24,665	23
Hydrants (348)		2.20%	22,627	24
Other Transmission and Distribution Plant (349)		5.00%	31	25
Total Transmission and Distribution Plant	0		210,181	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314				42,712	45,300	4
315					0	5
316					0	6
317					0	7
	0	0	0	42,712	45,300	
321				93,337	109,912	8
322					0	9
323					0	10
324					0	11
325				126,235	143,726	12
326					0	13
327					0	14
328				4,209	4,582	15
	0	0	0	223,781	258,220	
331				131,091	144,969	16
332	990			309,332	340,064	17
	990	0	0	440,423	485,033	
341				218	234	18
342	158			377,050	406,848	19
343	1,076			980,197	1,081,499	20
344					0	21
345	155			280,950	311,303	22
346	32,271		1,725	140,825	134,944	23
348	600			211,176	233,203	24
349				538	569	25
	34,260	0	1,725	1,990,954	2,168,600	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)		2.90%	1,429	26
Office Furniture and Equipment (391)		5.80%	504	27
Computer Equipment (391.1)		26.70%	3,364	28
Transportation Equipment (392)		13.30%	10,631	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)		5.80%	527	31
Laboratory Equipment (395)				32
Power Operated Equipment (396)		7.50%	5,265	33
Communication Equipment (397)		15.00%	704	34
SCADA Equipment (397.1)		9.20%	6,419	35
Miscellaneous Equipment (398)		5.80%	906	36
Other Tangible Property (399)				37
Total General Plant	0		29,749	
Total accum. prov. directly assignable	0		322,557	
 Common Utility Plant Allocated to Water Department				38
 Total accum. prov. for depreciation	0		322,557	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390				13,192	14,621	26
391	43			2,815	3,276	27
391.1	479			4,332	7,217	28
392				37,615	48,246	29
393					0	30
394				4,801	5,328	31
395					0	32
396				2,618	7,883	33
397	595			2,237	2,346	34
397.1					6,419	35
398				5,155	6,061	36
399					0	37
	1,117	0	0	72,765	101,397	
	36,367	0	1,725	2,770,635	3,058,550	
					0	38
	36,367	0	1,725	2,770,635	3,058,550	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			64,390	64,390	1
February			64,400	64,400	2
March			68,240	68,240	3
April			66,070	66,070	4
May			62,580	62,580	5
June			63,580	63,580	6
July			83,200	83,200	7
August			74,740	74,740	8
September			67,190	67,190	9
October			62,630	62,630	10
November			55,660	55,660	11
December			55,950	55,950	12
Total annual pumpage	0	0	788,630	788,630	
Less: Water sold				682,368	13
Volume pumped but not sold				106,262	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				21,122	16
Volume related to equipment/system malfunction				3,322	17
Non-utility volume NOT included in water sales				1,491	18
Total volume not sold but accounted for				25,935	19
Volume pumped but unaccounted for				80,327	20
Percent of water lost				10%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,760	23
Date of maximum: 7/13/2001					24
Cause of maximum:					25
Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				117	26
Date of minimum: 12/23/2001					27
Total KWH used for pumping for the year				1,798,194	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
518 CRESCENT STREET	#3 Well	375	16	2,160,000	Yes	1
825 TAINTER STREET	#4 Well	394	24	1,584,000	Yes	2
1207 9TH AVENUE	#5 Well	475	23	720,000	Yes	3
580 17TH STREET	#6 Well	417	23	1,584,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	# 3 WELL	# 3 WELL BOOSTER #1	#3 WELL BOOSTER #2	1
Location	518 CRESCENT STREET	518 CRESCENT STREET	518 CRESCENT STREET	2
Purpose	P	B	B	3
Destination	R	T	T	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1988	1998	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,760	1,600	1,600	8
Pump Motor or Standby Engine Mfr	GE	US	US	9
Year Installed	1988	1998	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	125	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 WELL	#4 WELL BOOSTER #1	#4 WELL BOOSTER #2	14
Location	825 TANTER STREET	825 TANTER STREET	825 TANTER STREET	15
Purpose	P	B	B	16
Destination	R	T	T	17
Pump Manufacturer	HATACHI	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1999	1989	1989	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,200	1,200	21
Pump Motor or Standby Engine Mfr	US	US	US	22
Year Installed	1996	1989	1989	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	75	75	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5 WELL	#6 WELL	#6 WELL BOOSTER #1	1
Location	1207 9TH AVENUE	580 17TH STREET	580 17TH STREET	2
Purpose	P	P	B	3
Destination	D	R	T	4
Pump Manufacturer	GE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1989	1993	1993	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1989	1994	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	75	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 WELL BOOSTER #2			14
Location	580 17TH STREET			15
Purpose	B			16
Destination	T			17
Pump Manufacturer	BYRON JACKSON			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22
Year Installed	1994			23
Type	ELECTRIC			24
Horsepower	75			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 3	NO. 4	NO. 6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1958	1990	1994	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	0	10	10	10
Total capacity in gallons (actual)	65,000	65,000	46,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3000	1.3000	1.8000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
Year constructed	1975	1985	1992	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	125	101	165	7
Total capacity in gallons (actual)	750,000	400,000	750,000	8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?				14
Is water fluoridated (yes, no)?				15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	3,938	0	0	0	3,938	1
M	D	4.000	47,413	0	0	0	47,413	2
M	D	6.000	169,972	850	0	0	170,822	3
M	D	8.000	81,557	1,208	0	0	82,765	4
M	T	8.000	46	0	0	0	46	5
M	D	10.000	17,525	0	230	0	17,295	6
M	T	10.000	164	0	0	0	164	7
M	D	12.000	77,983	558	0	0	78,541	8
M	T	12.000	44	0	0	0	44	9
M	D	16.000	52,293	0	0	0	52,293	10
M	S	16.000	1,706	0	0	0	1,706	11
M	D	20.000	17,822	0	0	0	17,822	12
M	S	20.000	21	0	0	0	21	13
Total Within Municipality			470,484	2,616	230	0	472,870	
Total Utility			470,484	2,616	230	0	472,870	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,687	1	6	0	2,682	99	1
M	1.000	689	15	0	0	704	129	2
M	1.250	131	1	0	0	132	16	3
M	1.500	71	20	0	0	91	30	4
M	2.000	89	1	0	0	90		5
P	2.000	1	0	0	0	1		6
M	3.000	11	0	0	0	11		7
M	4.000	42	0	0	0	42		8
P	4.000	1	0	0	0	1		9
M	6.000	105	2	0	0	107	35	10
M	8.000	32	0	0	0	32	10	11
M	10.000	5	0	0	0	5		12
M	12.000	3	0	0	0	3	3	13
Total Utility		3,867	40	6	0	3,901	322	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,759	400	432	0	4,727	410	1
1.000	200	0	13	0	187	6	2
1.500	52	4	5	0	51	10	3
2.000	60	4	2	0	62	12	4
3.000	26	2	0	0	28	18	5
4.000	9	0	0	0	9	0	6
6.000	0	1			1	1	7
Total:	5,106	411	452	0	5,065	457	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,812	413	5	99	3	395	4,727	1
1.000	1	134	9	26	0	17	187	2
1.500	0	30	1	14	0	6	51	3
2.000	0	15	7	30	0	10	62	4
3.000	0	5	5	10	0	8	28	5
4.000	0	0	4	2	0	3	9	6
6.000			1				1	7
Total:	3,813	597	32	181	3	439	5,065	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	9				9	1
Within Municipality	814	7	1		820	2
Total Fire Hydrants	823	7	1	0	829	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 610

Number of distribution system valves end of year: 956

Number of distribution valves operated during year: 795

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

LINE #13 - RETURN ON NET INVESTMENT IN METERS CHARGED TO SEWER DEPT IS LESS DUE TO REQUIREMENT BY PSC IN 2000 PSC REPORT ANALYTICAL REVIEW LETTER. #474 NO LONGER INCLUDES SEWER UTILITY'S SHARE OF DEPRECIATION ON METERS.

Water Operation & Maintenance Expenses (Page W-05)

LINE #17 - INCREASED COST FOR ELECTRICITY IN 2001 FOR POWER PURCHASED FOR PUMPING.

OPERATION SUPERVISION AND LABOR IN 2001 CHARGED OUT TO EXPENSE ACCOUNTS DIFFERENTLY PER UNIFORM SYSTEM OF ACCOUNTS FOR CLASS AB UTILITIES DUE TO WATER UTILITY'S CHANGE FROM CLASS "C" TO CLASS "AB".

INCREASE IN LABOR COSTS DUE TO SETTLEMENT OF CONTRACT AND BACKPAY.

LINE #43 - PAINTED NORTH WATER TOWER IN 2001.

LINE #63 - RATE INCREASE APPLICATION APPLIED FOR AND APPROVED IN 2001.

Property Tax Equivalent (Water) (Page W-07)

THE MUNICIPALITY AUTHORIZED A TAX EQUIVALENT OF \$261,000 ON MARCH 4, 1996, RESOLUTION #10.

Water Utility Plant in Service (Page W-08)

PG W-8, COLUMN F - ASSETS RECLASSIFIED BY BRUCE SCHMIDT AT PSC FOR CHANGE FROM CLASS "C" TO CLASS "AB" UTILITY.

LINES #27 & #29-31 - AMOUNTS ARE SUPPORTED BY PHYSICAL CHANGES IN APPROPRIATE STATISTICAL SCHEDULES.

Water Mains (Page W-17)

MAINS ADDED ARE FINANCED BY SPECIAL ASSESSMENTS LEVIED, AS WELL AS GENERAL OPERATING REVENUE.

Water Services (Page W-18)

PROPERTY OWNERS ARE CHARGED ACTUAL COST OF LATERAL CONSTRUCTION.
